

**COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE
ADMINISTRATION**

May 18, 2021

5:00 p.m.

In the absence of the Chairman, Matthew Normand, City Clerk, called the meeting to order, stated due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, this Committee is authorized to meet electronically, and asked for a motion to election a Chairman Pro-Tem.

***Alderman Terrio** moved to elect Alderman Hirschmann as Chairman Pro-Tem.*

***Alderman Gamache** duly seconded the motion. The motion carried on a unanimous roll call vote.*

The Clerk called the roll.

Present: Aldermen Gamache, Hirschmann, Barry, Terrio

Absent: Alderman O'Neil

Messrs.: S. Wickens

4. Update on the City's Revolving Loan Fund.

*On motion of **Alderman Terrio**, duly seconded by **Alderman Gamache**, it was voted to accept the report. Chairman Hirschmann called for a vote. The motion carried on a unanimous roll call vote.*

5. Communication from Michele Bogardus, Deputy Finance Officer, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables

Alderman Gamache moved to accept the report. Alderman Terrio duly seconded the motion. Chairman Hirschmann called for a vote. The motion carried on a unanimous roll call vote.

6. Communication from the Deputy Finance Officer, requesting authorization to write off the third quarter receivables identified.

Chairman Hirschmann stated most of these are parking permits from 2017 and some Drop Off write-offs on accounts that are probably for out of business establishments. The Drop Off write-off is \$1,633.70 and the permits for parking are \$3,222. There were some false alarm fees and police cruiser rental. I don't know what that is about. Sorry it is a bankruptcy.

Alderman Terrio moved to approve the write-offs. Alderman Gamache duly seconded the motion. Chairman Hirschmann called for a vote. The motion carried on a unanimous roll call vote.

7. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first ten months of fiscal year 2021.

Alderman Terrio stated I was looking through this report earlier. Is there anything we should be concerned about or that you are concerned about?

Sharon Wickens, Finance Officer, replied not anything that I haven't already spoken with you about. Health insurance is trending over budget by \$428,000.

That has come down a little bit since last month. I still expect a rebate check to come in for about \$200,000 so we will be overdrawn on the health line by probably \$200,000 once everything shakes out. I am not too concerned about it because we do have a reserve if we need to use it. Retirements are in line. Tonight I will be reporting that there were 37 retirements and there were 37 at this time last year as well. I would point out that last month I think auto registrations were lagging a little bit but they are up almost \$1 million over this time a year ago. That doesn't mean that we are going to have a \$1 million surplus in auto registrations but it does mean that they are going to make their budget. Other than that, I have no concerns.

Chairman Hirschmann asked Sharon can you give us the balance for the severance account.

Ms. Wickens answered once we take into consideration the retirements that haven't been paid out as of yet, we are pretty much going to exhaust the fund down to a few thousand dollars. Right now, there is about \$342,000 left but we expect to spend that before the end of the fiscal year.

Chairman Hirschmann asked so if we run over by \$50,000 we will get that from contingency or some other account.

Ms. Wickens replied as we close the books sometimes little accounts might show some surplus so it may flush out a little bit. I don't expect anything major. If I did, I would alert you. Obviously someone could turn in their retirement papers and totally surprise us but I don't expect that at this point. I think we are going to come pretty close to just exhausting the account.

***Alderman Terrio** moved to accept the report. **Alderman Barry** duly seconded the motion. Chairman Hirschmann called for a vote. The motion carried on a unanimous roll call vote.*

TABLED ITEMS

8. Communication from Gregory Muller, Solicitor's Office, regarding Corcoran Environmental Services, Inc.
(Note: Updated communication from Gregory Muller sent under separate cover.)

***Alderman Barry** moved to remove the item from the table. **Alderman Terrio** duly seconded the motion. Chairman Hirschmann called for a vote. The motion carried on a unanimous roll call vote.*

***Alderman Barry** moved to write-off the account. **Alderman Terrio** duly seconded the motion. Chairman Hirschmann called for a vote. Aldermen Gamache, Barry and Terrio voted yea. Chairman Hirschmann voted nay. The motion carried.*

*There being no further business, **Alderman Barry** moved to adjourn. **Alderman Terrio** duly seconded the motion. Chairman Hirschmann called for a vote. The motion carried on a unanimous roll call vote.*

A True Record. Attest.



Clerk of Committee



*Sharon Y. Wickens
Finance Officer*

CITY OF MANCHESTER
Finance Department

May 7, 2021

Committee on Accounts, Enrollment & Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Sharon Wickens
Finance Officer

Enc.

REVOLVING & RECOVERY LOANS
5/7/2021

Loan #	Revolving Loan - City	Original Loan Date	Original Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
1	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$25,797.39	\$0.00	
2	Meax Inc	5/29/2007	5/1/2019	\$210,000.00	\$89,454.61	\$0.00	
3	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$21,200.47	\$0.00	
4	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,706.42	\$0.00	
5	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,601.35	\$0.00	

SUMMARY NOTES:

Loans 1 thru 3 - Status current and in good standing.
Loans 4 & 5 - 60 days past due, sent to Solicitor's Office.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	844 Elm St	12/12/2003	11/12/2018	\$250,000.00	\$73,505.01	\$280.54	
7	Germania Front	1/20/2012	12/20/2022	\$500,000.00	\$93,087.55	\$518.96	
8	Ancient Fire Mead & Cider	12/7/2017	12/15/2022	\$50,000.00	\$19,838.75	\$82.68	
9	To Share Brewing Company	6/28/2018	7/15/2023	\$40,000.00	\$21,400.24	\$111.46	
10	Palace Theatre Trust	1/24/2019	10/1/2029	\$1,686,622.04	\$1,686,622.04	\$0.00	Interest calculated quarterly on outstanding principal amount due; per diem rate equal to 2% per annum

SUMMARY NOTES:

Loans 6 thru 10 - Status current and in good standing.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
11	JJD Central, LLC	7/23/2020	10/1/2023	\$15,000.00	\$12,370.05	\$21.62	
12	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	\$25,000.00	\$23,010.77	\$36.35	
13	HS 1, LLC db/a Health Source of Manchester	3/26/2021	3/1/2026	\$25,000.00	\$25,000.00	\$41.67	Payments to begin in July 2021

SUMMARY NOTES:

Loans 11 thru 13 - Status current and in good standing.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

May 10, 2021

Committee on Accounts, Enrollment & Revenue Administration
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivable over 90 days as well as an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary outstanding receivables over 90 days totals \$698,542 out of \$1,666,230 billed. April's outstanding receivables totaled \$933,399 out of \$2,242,936 billed.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Michele Bogardus
Deputy Finance Officer

Enc.

**Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative**

Total Receivables Over 90 Days		5/10/2021	4/8/2021
	Dept Code	Over 90 Days	Over 90 Days
Airport	25	\$ 43,323.29	\$ 166,626.89
EPD	27	\$ 3,998.05	\$ 40.00
Parking Department	52	\$ 24,373.03	\$ 24,206.63
Total Enterprise Funds		\$ 71,694.37	\$ 190,873.52
Assessors	2	\$ 73,637.70	\$ 133,684.22
Central Fleet Management	23	\$ 2,182.15	\$ 1,918.70
Fire Department	30	\$ 260,732.96	\$ 232,515.21
Health Department	41	\$ 71,232.87	\$ 71,232.87
Highway	50, 51	\$ 112,992.79	\$ 121,814.16
Information Systems	13	\$ -	\$ -
Parks & Recreation	65	\$ 7.57	\$ 97.57
Police Department	33,34,35,36	\$ 97,379.14	\$ 172,579.97
Welfare Department	60	\$ 8,682.60	\$ 8,682.60
Total General Fund		\$ 626,847.78	\$ 742,525.30
Grand Totals		\$ 698,542.15	\$ 933,398.82
General Fund receivables over \$10,000 by customer			
Birch Hill Terrace	2	\$ 73,637.70	\$ 133,684.22
NH Attorney General Office	33	\$ -	\$ 92,737.80
Manchester Information Systems	33	\$ 12,562.00	\$ -
FEMA	30	\$ 222,230.14	\$ 222,230.14
FEMA	33	\$ 38,822.62	\$ 44,702.62
FEMA	41	\$ 70,270.50	\$ 70,270.50
FEMA	50	\$ 39,884.50	\$ 39,884.50
Corcoran Environmental	50	\$ 24,182.43	\$ 24,182.43
State of NH	50	\$ 32,208.96	\$ 40,054.51
Salter School of Nursing	52	\$ 13,276.77	\$ 13,086.18
Totals		\$ 527,075.62	\$ 680,832.90
Total General Fund receivables over 90 days less over \$10,000		\$ 99,772.16	\$ 61,692.40
		<div> <div>Explanation of Charges</div> <div> <div>Housing in Lieu of Taxes - Payment expect in June</div> <div>Police - Manchester Homeless Camp</div> <div>RMS Training</div> <div>FEMA Reimbursement - In-process</div> <div>FEMA Reimbursement - In-process</div> <div>FEMA Reimbursement - In-process</div> <div>FEMA Reimbursement - In-process</div> <div>Landfill Lease Payments - Referred to Solicitor</div> <div>State of NH Grants - In-process</div> <div>Parking - Referred to Solicitor</div> </div> </div>	

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
2	1533	BIRCH HILL TERRACE	\$ 73,637.70	\$ -	\$ -	\$ -	\$ -	\$ 73,637.70
2 - ASSESSORS TOTALS			\$ 73,637.70	\$ -	\$ -	\$ -	\$ -	\$ 73,637.70
23	2507	MANCHESTER HOUSING AUTH	\$ 4,558.55	\$ 4,120.97	\$ -	\$ -	\$ -	\$ 437.58
23	3124	PINARD WASTE SYSTEM INC	\$ 1,604.65	\$ 694.55	\$ -	\$ -	\$ -	\$ 910.10
23	17451	RYAN, MICHAEL	\$ 834.47	\$ -	\$ -	\$ -	\$ -	\$ 834.47
23 - CENTRAL FLEET TOTALS			\$ 6,997.67	\$ 4,815.52	\$ -	\$ -	\$ -	\$ 2,182.15
25	32780	AUGUSTE, PAUL R.	\$ 270.00	\$ 135.00	\$ -	\$ -	\$ -	\$ 135.00
25	30833	COMCAST BUSINESS	\$ 3,909.15	\$ -	\$ -	\$ -	\$ -	\$ 3,909.15
25	3651	DELTA AIRLINES INC	\$ 14,291.54	\$ -	\$ -	\$ -	\$ -	\$ 14,291.54
25	7519	DOT-FAA/TSA-AMZ-110	\$ 81,398.79	\$ -	\$ 44,627.00	0.11	\$ 27,098.03	\$ 9,673.65
25	19916	DTG OPERATIONS, INC	\$ 3,853.38	\$ -	\$ -	\$ -	\$ -	\$ 3,853.38
25	22188	DTG OPERATIONS, INC (TH	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ 0.01
25	20658	ENDEAVOR AIR	\$ 3,201.51	\$ -	\$ -	\$ -	\$ -	\$ 3,201.51
25	22993	JITTA, BERNICE (BJ)	\$ 661.50	\$ 405.00	\$ -	\$ -	\$ -	\$ 256.50
25	16963	NH LIQUOR COMMISSION	\$ 2,193.30	\$ -	\$ -	\$ -	\$ -	\$ 2,193.30
25	27195	SKYWEST	\$ 915.17	\$ -	\$ -	\$ -	\$ -	\$ 915.17
25	4001	STATE GRANTS	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ 0.01
25	24054	TSA/HSTS01-15-H-CKP049	\$ 24,470.35	\$ 9,788.14	\$ 4,894.00	0.07	\$ 4,894.07	\$ 4,894.07
25 - AIRPORT TOTALS			\$ 135,164.71	\$ 10,328.14	\$ 49,521.00	\$ 0.18	\$ 31,992.10	\$ 43,323.29
27	3072	A-BEE SEPTIC	\$ 1,387.84	\$ 1,377.84	\$ -	\$ -	\$ -	\$ 10.00
27	3117	FELIX SEPTIC SERVICE	\$ 9,066.13	\$ 5,118.08	\$ -	\$ -	\$ -	\$ 3,948.05
27	10064	SERVPRO OF MANCHESTER/D	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 40.00
27 - EPD TOTALS			\$ 10,493.97	\$ 6,495.92	\$ -	\$ -	\$ -	\$ 3,998.05
30	32476	1037-1045 ELM ST LLC	\$ 1,080.00	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00
30	30148	1200 ELM STREET LLC.	\$ 1,080.00	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00
30	20018	168 MMK ST. LLC	\$ 1,080.00	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00
30	24447	252 WILLOW ST. LLC	\$ 540.00	\$ -	\$ -	\$ -	\$ -	\$ 540.00
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ -	\$ -	\$ -	\$ -	\$ 1,716.75
30	16889	323 CONCORD STREET, LLC	\$ 679.06	\$ -	\$ -	\$ -	\$ -	\$ 679.06
30	30122	79 CARL DR. REALTY, LLC	\$ 2,724.30	\$ -	\$ -	\$ -	\$ -	\$ 2,724.30
30	3022	95 MARKET STREET ASSOCI	\$ 1,080.00	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00
30	32271	99 MANCHESTER ST LLC.	\$ 540.00	\$ -	\$ -	\$ -	\$ -	\$ 540.00
30	32887	ADT COMMERCIAL	\$ 120.16	\$ 1.75	\$ -	\$ -	\$ 1.75	\$ 116.66
30	26388	AIGEAN ALES	\$ 101.50	\$ 1.50	\$ -	\$ -	\$ -	\$ 100.00
30	32996	ALBANY RD PERIMETER RD	\$ 1,080.00	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00
30	15675	AMERICAN MEDICAL RESPON	\$ 1,529.79	\$ 862.04	\$ -	\$ -	\$ -	\$ 667.75

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
30	10400	BRADY SULLIVAN COMPANY	\$ 1,189.60	9.60	\$	\$	\$	\$ 1,180.00
30	30102	BT PROPERTY LLC	\$ 1,620.00	-	\$	\$	\$	\$ 1,620.00
30	32299	CAPSTONE REALTY GROUP L	\$ 548.10	8.10	\$	\$	\$	\$ 540.00
30	32930	CENTURY LINK	\$ 104.50	-	\$	\$	\$	\$ 104.50
30	20019	CLUB MANCHVEGAS	\$ 101.50	1.50	\$	\$	\$	\$ 100.00
30	32314	COMMONWEALTH COLLECTIVE	\$ 1,080.00	-	\$	\$	\$	\$ 1,080.00
30	2748	CVS ASSET PROTECTION SV	\$ 1,620.00	-	\$	\$	\$	\$ 1,620.00
30	32244	ELECTRIC AVENUE	\$ 101.50	1.50	\$	\$	\$	\$ 100.00
30	8132-30	FEMA	\$ 588,878.77	168,473.06	\$	\$	\$ 198,175.57	\$ 222,230.14
30	7901	FERNANDO HILARION	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	32576	FINCH, RUTH	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	17552	FOUR FORTY HARVEY RD LL	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	174	GENERAL SERVICES ADM U	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	27268	GRANITE STATE COLLISION	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	7966	HARVEY INDUSTRIES	\$ 564.30	-	\$	\$	\$	\$ 564.30
30	4724	J C PENNEY CORP, INC	\$ 548.10	8.10	\$	\$	\$	\$ 540.00
30	12818	JUNE SEVENTH LLC	\$ 1,080.00	-	\$	\$	\$	\$ 1,080.00
30	30113	LEROCQUE, KRISTINE	\$ 1,350.00	-	\$	\$	\$	\$ 1,350.00
30	30104	LG OHI MANCHESTER LLC.	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	31138	LIBERTY UTILITIES	\$ 852.60	12.60	\$	\$	\$	\$ 840.00
30	27000	LRNCT LLC	\$ 2,478.00	31.50	\$	\$	\$ 31.50	\$ 2,415.00
30	17580	MAHMOTORIC, MUHAREM	\$ 1,620.00	-	\$	\$	\$	\$ 1,620.00
30	32268	NOODZ	\$ 101.50	1.50	\$	\$	\$	\$ 100.00
30	31190	NORTHLAND INVESTMENT CO	\$ 1,080.00	-	\$	\$	\$	\$ 1,080.00
30	668	ODD FELLOWS BUILDING	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	818	PRESTIGE AUTO BODY	\$ 1,080.00	-	\$	\$	\$	\$ 1,080.00
30	28433	PT DEVELOPMENT GROUP LL	\$ 1,080.00	-	\$	\$	\$	\$ 1,080.00
30	30375	RITU'S SPICE UTSAV	\$ 101.50	1.50	\$	\$	\$	\$ 100.00
30	24982	ROYAL INDIA	\$ 101.50	1.50	\$	\$	\$	\$ 100.00
30	33003	SEASON'S ON ELM	\$ 101.50	1.50	\$	\$	\$	\$ 100.00
30	23356	SED LLC	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	30134	SHAW NEW ASSOCIATES LLC	\$ 540.00	-	\$	\$	\$	\$ 540.00
30	7205	SPRING HILL SUITES	\$ 1,080.00	-	\$	\$	\$	\$ 1,080.00
30	16677	SUNBELT RENTALS	\$ 104.50	-	\$	\$	\$	\$ 104.50
30	22804	THE MARTIAL ARTS ZONE	\$ 101.50	1.50	\$	\$	\$	\$ 100.00

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
30	14128	WOODEDGE ESTATES	\$ 1,502.20	\$ 22.20		\$ -	\$ -	\$ 1,480.00
30 - FIRE TOTALS			\$ 628,382.73	\$ 169,440.95	\$ -	\$ -	\$ 198,208.82	\$ 260,732.96
33	21994	CELLULAR FREEDOM, INC	\$ 24.60	\$ 0.34		\$ -	\$ 0.34	\$ 23.92
33	24764	EZ APPLE REPAIRS PAWN L	\$ 1.36	\$ -		\$ -	\$ -	\$ 1.36
33	8132-33	FEMA	\$ 38,822.62	\$ -		\$ -	\$ -	\$ 38,822.62
33	19086	GOOD STILL	\$ 736.86	\$ -		\$ -	\$ -	\$ 736.86
33	40	MANCHESTER INFORMATION	\$ 12,562.00	\$ -		\$ -	\$ -	\$ 12,562.00
33	2521	MANCHESTER POLICE DEPT	\$ 19,806.65	\$ 18,678.05		\$ -	\$ -	\$ 1,128.60
33	4301	US DEPARTMENT OF JUSTIC	\$ 5,136.91	\$ 4,811.16		\$ -	\$ -	\$ 325.75
34	32754	ATLANTIC PAVING	\$ 4,075.75	\$ -		\$ -	\$ -	\$ 4,075.75
34	23724	COMMUNICATION CONSTRU	\$ 18,158.67	\$ 14,148.79		\$ -	\$ -	\$ 4,009.88
34	30650	CONSOLIDATED COMMUNICAT	\$ 5,168.95	\$ 3,578.25	\$ 1,260.00	\$ 0.75	\$ -	\$ 329.95
34	29314	DUBOIS TREE	\$ 238.00	\$ -		\$ -	\$ -	\$ 238.00
34	10987	ERNIE'S EXCAVATION	\$ 12,005.32	\$ 1,691.25	\$ 1,629.00	\$ 0.75	\$ 2,521.50	\$ 6,162.82
34	4313	EVERSOURCE ENERGY (BEDF	\$ 2,135.25	\$ 1,735.50		\$ -	\$ -	\$ 399.75
34	32878	FRIENDS OF ANDREW YANG	\$ 476.00	\$ -		\$ -	\$ -	\$ 476.00
34	32541	KNIGHTS EXCAVATION	\$ 855.50	\$ -		\$ -	\$ -	\$ 855.50
34	18609	LIBERTY UTILITIES, INC	\$ 37,791.17	\$ 23,294.04	\$ 6,273.00	\$ -	\$ 2,060.25	\$ 6,163.88
34	3040	MALL OF NEW HAMPSHIRE	\$ 238.00	\$ -		\$ -	\$ -	\$ 238.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 25,215.00	\$ 21,617.25	\$ 738.00	\$ -	\$ 1,937.25	\$ 922.50
34	32934	MANCHESTER KIDNEY CENTE	\$ 2,142.00	\$ -		\$ -	\$ -	\$ 2,142.00
34	5647	MCGARVEY'S SALOON	\$ 258.00	\$ -		\$ -	\$ -	\$ 258.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -		\$ -	\$ -	\$ 7,140.00
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -		\$ -	\$ -	\$ 246.00
34	9601	SIGN GALLERY	\$ 327.25	\$ -		\$ -	\$ -	\$ 327.25
34	32889	SIRIUS XM	\$ 1,071.00	\$ -		\$ -	\$ -	\$ 1,071.00
34	15338	TD BANK	\$ 3,536.25	\$ -		\$ -	\$ -	\$ 3,536.25
34	26740	TWIN STATE UTILITIES	\$ 638.00	\$ -		\$ -	\$ -	\$ 638.00
34	29057	VERACITY CONSTRUCTION	\$ 1,505.58	\$ 3.94		\$ -	\$ 3.94	\$ 1,497.70
34	10381	WALMART	\$ 1,722.00	\$ -		\$ -	\$ -	\$ 1,722.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -		\$ -	\$ -	\$ 1,290.00
35	32548	AAA	\$ 11.65	\$ 0.15		\$ -	\$ 0.15	\$ 11.35
35	30778	BELLANTI, MICHAEL	\$ 14.20	\$ 0.15		\$ -	\$ 0.15	\$ 13.90
35	17349	BOYLE, SHAUGHNESSY & CA	\$ 0.15	\$ -		\$ -	\$ -	\$ 0.15
35	31021	CLAIMS MANAGEMENT RESOU	\$ 0.15	\$ -		\$ -	\$ -	\$ 0.15
35	16984	GEICO BF/NJ CLAIMS	\$ 12.10	\$ 0.15		\$ -	\$ 0.15	\$ 11.80

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
35	20156	INJURY LAW CENTER	\$ 0.45	\$ -	\$ -	\$ -	\$ -	\$ 0.45
33, 34, 35, & 36 -	POLICE TOTALS		\$ 203,363.39	\$ 89,559.02	\$ 9,900.00	\$ 1.50	\$ 6,523.73	\$ 97,379.14
41	28345	COMMUNITY HEALTH ACCESS	\$ 5,251.95	\$ 4,289.58				\$ 962.37
41	8132-41	FEMA	\$ 70,270.50	\$ -				\$ 70,270.50
41 - HEALTH TOTALS			\$ 75,522.45	\$ 4,289.58	\$ -	\$ -	\$ -	\$ 71,232.87
50	8018	AHRENT, JEFFREY	\$ 269.38	\$ -				\$ 269.38
50	32661	ANNIELYS, SEDA	\$ 1.00	\$ -				\$ 1.00
50	32051	ASPROGIANNIS, STYLIANOS	\$ 82.04	\$ -				\$ 82.04
50	32987	AVELLA, MICHAEL	\$ 0.26	\$ -				\$ 0.26
50	32975	BAH, ABU	\$ 0.97	\$ -				\$ 0.97
50	32988	BALDIZAN, FRANK	\$ 337.50	\$ -				\$ 337.50
50	32989	BASHIR, REFAAT	\$ 87.01	\$ 1.18			1.18	\$ 84.65
50	32206	BASSETT, SHANNA	\$ 277.97	\$ -				\$ 277.97
50	3321	BEAULIEU LINDQUIST REAL	\$ 1.57	\$ -				\$ 1.57
50	32489	BEDDINGTON, LINDA	\$ 29.26	\$ -				\$ 29.26
50	32376	BELMAIN, AMBER	\$ 8.74	\$ -				\$ 8.74
50	18675	BIRCH HILL TERRACE	\$ 8.54	\$ -				\$ 8.54
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	\$ -				\$ 126.25
50	32123	BRACCIO, ZENANDRE S.	\$ 193.84	\$ -				\$ 193.84
50	32585	BROWN, JEREMY	\$ 12.54	\$ -				\$ 12.54
50	31636	BUZZELL, JAMES	\$ 86.14	\$ -				\$ 86.14
50	32642	CABALLERY CONSTRUCTION	\$ 53.81	\$ -				\$ 53.81
50	30199	CASIANO, ANTHONY	\$ 115.64	\$ -				\$ 115.64
50	33140	CHANG, HSIU	\$ 1.84	\$ -				\$ 1.84
50	32868	CHENEVERT, PATTI	\$ 80.00	\$ -				\$ 80.00
50	32979	CHRISTENSEN, CARL	\$ 0.42	\$ -				\$ 0.42
50	32286	COLON, JOSE	\$ 69.27	\$ -				\$ 69.27
50	33005	COOPER, ERIC	\$ 0.20	\$ -				\$ 0.20
50	10626	CORCORAN ENVIRONMENTAL	\$ 24,182.43	\$ -				\$ 24,182.43
50	32757	CORCORAN, JEFFREY	\$ 27.75	\$ -				\$ 27.75
50	31952	CUMMINGS, STEPHEN	\$ 73.16	\$ -				\$ 73.16
50	32758	CYR, SYNDEE	\$ 55.00	\$ -				\$ 55.00
50	11068	DEBRIS DOCTORS, LLC	\$ 3.29	\$ -				\$ 3.29
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -				\$ 55.00
50	33007	DENIS, NICOLE	\$ 19.07	\$ 0.26			0.26	\$ 18.55
50	31953	DESJARLAIS, STEPHEN	\$ 51.22	\$ -				\$ 51.22

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	28282	DICAMPO, MARK C.	\$ 7.62	-		\$ -	\$ -	\$ 7.62
50	32669	DONOVAN, ADAM	\$ 0.15	-		\$ -	\$ -	\$ 0.15
50	28287	DOUGLAS, THOMAS	\$ 18.60	-		\$ -	\$ -	\$ 18.60
50	32536	DROUIN, JOHN	\$ 141.10	-		\$ -	\$ -	\$ 141.10
50	10353	DUBE, MARK	\$ 0.39	-		\$ -	\$ -	\$ 0.39
50	7031	DUPONT, PIERRE	\$ 0.34	-		\$ -	\$ -	\$ 0.34
50	30213	DUTCH, JEFFREY	\$ 43.10	-		\$ -	\$ -	\$ 43.10
50	217	EASTER SEALS NH INC	\$ 22.64	21.00		\$ -	\$ -	\$ 1.64
50	32980	EASTMAN, CASSANDRA	\$ 24.56	0.33		\$ -	0.33	\$ 23.90
50	31144	EAVES, JOSHUA	\$ 44.20	-		\$ -	\$ -	\$ 44.20
50	32524	EVERGREEN MANAGEMENT GR	\$ 1,943.30	1,401.25	\$ 534.00	\$ 0.75	\$ -	\$ 7.30
50	3127	EVERSOURCE	\$ 942.47	920.75		\$ -	\$ -	\$ 21.72
50	33216	FELT, WILLIAM	\$ 64.63	0.94		\$ -	0.94	\$ 62.75
50	8132-50	FEMA	\$ 39,884.50	-		\$ -	\$ -	\$ 39,884.50
50	28837	FITZGERALD, RYAN	\$ 62.08	-		\$ -	\$ -	\$ 62.08
50	33021	FOURNIER, NOAH	\$ 136.78	1.88		\$ -	1.88	\$ 133.02
50	32675	FREEMAN, JOE	\$ 109.95	-		\$ -	\$ -	\$ 109.95
50	32192	FURMAN, DAVID	\$ 82.29	-		\$ -	\$ -	\$ 82.29
50	32348	GADSBY, DAVID	\$ 64.90	-		\$ -	\$ -	\$ 64.90
50	32935	GAGNON, JAMES	\$ 43.14	0.58		\$ -	0.58	\$ 41.98
50	33201	GARCIA, SERGIO	\$ 25.61	0.37		\$ -	0.37	\$ 24.87
50	31599	GAUDET, SCOTT J.	\$ 66.65	-		\$ -	\$ -	\$ 66.65
50	31031	GAW, ADAM K.	\$ 192.74	-		\$ -	\$ -	\$ 192.74
50	29447	GIBNEY, JOSEPH	\$ 42.30	-		\$ -	\$ -	\$ 42.30
50	27612	GILES, JOSHUA	\$ 374.39	-		\$ -	\$ -	\$ 374.39
50	31954	GINGRAS, ROBERTA	\$ 194.50	-		\$ -	\$ -	\$ 194.50
50	32982	HALL, DEREK	\$ 0.08	-		\$ -	\$ -	\$ 0.08
50	3148	HANOVER HILL SIDING	\$ 318.89	318.50		\$ -	\$ -	\$ 0.39
50	30200	HANSON, MICHAEL THOMAS	\$ 44.22	-		\$ -	\$ -	\$ 44.22
50	31053	HENDRICKS, JAMES	\$ 16.84	-		\$ -	\$ -	\$ 16.84
50	25408	HERRON, DUSTIN	\$ 26.58	-		\$ -	\$ -	\$ 26.58
50	31533	HILARY, HENRY	\$ 23.42	-		\$ -	\$ -	\$ 23.42
50	32370	HINSE, BRYAN	\$ 219.90	-		\$ -	\$ -	\$ 219.90
50	33145	HOOKER, KEN	\$ 113.15	1.60		\$ -	1.60	\$ 109.95
50	11438	HOOKSETT PAVING CO	\$ 12.25	-		\$ -	\$ -	\$ 12.25

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	33110	INOA, ALEX	\$ 5.32	\$ 0.08		\$ -	\$ 0.08	\$ 5.16
50	33142	IRELAND, MORGAN	\$ 35.25	\$ 0.50		\$ -	\$ 0.50	\$ 34.25
50	32936	IRWIN, MICHAEL	\$ 1.26	\$ -		\$ -	\$ -	\$ 1.26
50	32516	JACOME, AUGUSTUS	\$ 75.15	\$ -		\$ -	\$ -	\$ 75.15
50	32983	JENSEN, AMY	\$ 42.24	\$ 0.57		\$ -	\$ 0.57	\$ 41.10
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ 1.02		\$ -	\$ 1.02	\$ 68.77
50	9473	JONES, JOHN PAUL	\$ 0.76	\$ -		\$ -	\$ -	\$ 0.76
50	32676	KARGBO, ALHAJI	\$ 64.90	\$ -		\$ -	\$ -	\$ 64.90
50	32255	KHAN, CHOUDHARY	\$ 1.58	\$ -		\$ -	\$ -	\$ 1.58
50	32666	LABRECQUE, PAUL	\$ 43.26	\$ -		\$ -	\$ -	\$ 43.26
50	33131	LAINCY, JEAN	\$ 18.29	\$ 0.26		\$ -	\$ 0.26	\$ 17.77
50	32505	LANDRY, BRANDON	\$ 26.72	\$ -		\$ -	\$ -	\$ 26.72
50	32482	LECLERC, LELAND	\$ 39.80	\$ -		\$ -	\$ -	\$ 39.80
50	32724	LEDGEVIEW COMMERCIAL PA	\$ 1,668.03	\$ 1,661.75		\$ -	\$ -	\$ 6.28
50	31052	LEMONS, KEVIN	\$ 71.10	\$ -		\$ -	\$ -	\$ 71.10
50	18609-50	LIBERTY UTILITIES, INC	\$ 3,534.14	\$ 1,522.73		\$ -	\$ 12.14	\$ 1,999.27
50	17579	LODI TRUST	\$ 56.83	\$ -		\$ -	\$ -	\$ 56.83
50	32483	LOGIACCCO, FRANCESCO	\$ 13.33	\$ -		\$ -	\$ -	\$ 13.33
50	24278	LOGICO PROPERTIES, LLC	\$ 352.93	\$ 351.75		\$ -	\$ -	\$ 1.18
50	28432	LUCERO, JEFFREY	\$ 61.16	\$ -		\$ -	\$ -	\$ 61.16
50	32283	MACDONALD, STANLEY	\$ 319.37	\$ 3.73		\$ -	\$ 3.73	\$ 311.91
50	2545	MANCHESTER FACILITIES D	\$ 254.00	\$ -		\$ -	\$ -	\$ 254.00
50	11485	MANCHESTER PARKING DIVI	\$ 4,650.33	\$ 3,985.66		\$ -	\$ -	\$ 664.67
50	2572	MANCHESTER TRANSIT AUTH	\$ 7,829.26	\$ 7,404.14		\$ -	\$ -	\$ 425.12
50	2557	MANCHESTER WATER WORKS	\$ 48,033.67	\$ 44,369.27		\$ -	\$ 554.57	\$ 3,109.83
50	32522	MAROTTO, DAVID	\$ 103.35	\$ -		\$ -	\$ -	\$ 103.35
50	32778	MARSH, KELLY	\$ 30.00	\$ -		\$ -	\$ -	\$ 30.00
50	32385	MARTINEZ, CHRISTINE	\$ 85.01	\$ -		\$ -	\$ -	\$ 85.01
50	21532	MCCORMACK, BRYAN	\$ 227.56	\$ -		\$ -	\$ -	\$ 227.56
50	8659	MCLAURIN ENTERPRISE	\$ 2,980.73	\$ 2,931.75		\$ -	\$ -	\$ 48.98
50	32977	MEDIC, MELIHA	\$ 1.47	\$ -		\$ -	\$ -	\$ 1.47
50	16490	METROPOLIS PROPERTY MAN	\$ 748.02	\$ 747.00		\$ -	\$ -	\$ 1.02
50	21692	MILL CITY ENERGY MICHAEL	\$ 94.13	\$ 91.00		\$ -	\$ -	\$ 3.13
50	31641	MILTNER, ERIC	\$ 27.40	\$ -		\$ -	\$ -	\$ 27.40
50	32960	MOORE, BRUCE	\$ 4.76	\$ -		\$ -	\$ 0.68	\$ 4.08

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32942	PERKINS, JOHN	\$ 0.18	-		\$ -	\$ -	\$ 0.18
50	11819	PETERSON, JAMES	\$ 108.54	-		\$ -	\$ -	\$ 108.54
50	30072	PIERSON, JASON	\$ 48.44	-		\$ -	\$ -	\$ 48.44
50	29310	POLTACK, GARRETT	\$ 98.00	-		\$ -	\$ -	\$ 98.00
50	30231	PRO LINE COMPANIES, LLC	\$ 5,858.64	5,680.66		\$ -	\$ 2.60	\$ 175.38
50	8825	PROVENCHER, PAUL R JR	\$ 0.50	-		\$ -	\$ -	\$ 0.50
50	31767	PRUSUTAM, NEPAL	\$ 119.26	-		\$ -	\$ -	\$ 119.26
50	33022	RAFAT, KAREEM	\$ 0.10	-		\$ -	\$ -	\$ 0.10
50	30809	RAYMOND, JAMES	\$ 61.88	-		\$ -	\$ -	\$ 61.88
50	33143	REAGAN, RYAN	\$ 42.65	0.60		\$ -	\$ 0.60	\$ 41.45
50	8908	REMILLARD, RONALD L	\$ 212.22	93.22	\$ 87.00	\$ 0.50	\$ -	\$ 31.50
50	33125	RIVERA, JOSHUA	\$ 48.54	0.26		\$ -	\$ 0.26	\$ 48.02
50	32269	ROBICHAUD, DENNIS	\$ 115.46	-		\$ -	\$ -	\$ 115.46
50	31187	ROBINSON, JOSHUA	\$ 151.79	-		\$ -	\$ -	\$ 151.79
50	33160	ROCCA, DAVID	\$ 30.82	0.44		\$ -	\$ 0.44	\$ 29.94
50	33219	ROCKHOLT, JACK	\$ 48.67	0.71		\$ -	\$ 0.71	\$ 47.25
50	32411	ROCKWELL, DANA	\$ 0.36	-		\$ -	\$ -	\$ 0.36
50	33146	ROSSMAN, ALEXEXIS	\$ 5.32	0.08		\$ -	\$ 0.08	\$ 5.16
50	32908	RUIZ, JORGE	\$ 180.00	-		\$ -	\$ -	\$ 180.00
50	31009	SAFARI CONSTRUCTION MGM	\$ 5.25	-		\$ -	\$ -	\$ 5.25
50	32911	SALAMANCA, JESUS	\$ 166.25	-		\$ -	\$ -	\$ 166.25
50	32997	SAMPLE, JOSEPH R.	\$ 142.14	1.52		\$ -	\$ 1.52	\$ 139.10
50	29629	SANDBURY, NATHAN	\$ 246.20	-		\$ -	\$ -	\$ 246.20
50	29448	SCHUNEMANN, DAVID	\$ 92.55	-		\$ -	\$ -	\$ 92.55
50	32478	SCI EXCAVATING LLC.	\$ 1,243.82	16.71		\$ -	\$ 16.71	\$ 1,210.40
50	32401	SEGLAH, CLEMENCE	\$ 1.16	-		\$ -	\$ -	\$ 1.16
50	32909	SHABAKA, SHERIF	\$ 77.00	-		\$ -	\$ -	\$ 77.00
50	32962	SHEGANI, ALBI	\$ 29.37	0.39		\$ -	\$ 0.39	\$ 28.59
50	32741	SILVENT, JOHN	\$ 70.85	-		\$ -	\$ -	\$ 70.85
50	8277	ST CYR, JOSEPH	\$ 107.83	103.25		\$ -	\$ -	\$ 4.58
50	33217	STANLEY, SEAN	\$ 43.78	0.64		\$ -	\$ 0.64	\$ 42.50
50	4091	STATE OF NEW HAMPSHIRE	\$ 345,504.88	26,982.66	\$ 10,140.00	\$ 0.77	\$ 276,172.49	\$ 32,208.96
50	33137	STERN, MICHAEL	\$ 0.26	-		\$ -	\$ -	\$ 0.26
50	8041	SYKES, WILLIAM	\$ 0.25	-		\$ -	\$ -	\$ 0.25
50	32746	TIERNEY, DOUGLAS	\$ 35.27	-		\$ -	\$ -	\$ 35.27

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	31855	TOSADO-NIEVES, PABLO	\$ 107.25	\$ -		\$ -	\$ -	\$ 107.25
50	32992	TRIPP, STEVEN DALLAS JR	\$ 0.18	\$ -		\$ -	\$ -	\$ 0.18
50	33275	TRUDEL, SCOTT	\$ 31.72	\$ 0.47		\$ -	\$ -	\$ 31.25
50	32480	TURSKI, TODD	\$ 103.03	\$ 1.28		\$ -	\$ 1.28	\$ 100.47
50	29627	TWIN STATE PROP. MAINT	\$ 166.16	\$ -		\$ -	\$ -	\$ 166.16
50	19620	VEILLEUX, DAVID	\$ 1.26	\$ -		\$ -	\$ -	\$ 1.26
50	32570	WEARE, DAVID	\$ 0.26	\$ -		\$ -	\$ -	\$ 0.26
50	28289	WHITEMAN, LACY	\$ 6.44	\$ -		\$ -	\$ -	\$ 6.44
50	28777	WORSLEY, MICHAEL K	\$ 9.64	\$ -		\$ -	\$ -	\$ 9.64
50	31030	YOUNG, DAVID	\$ 34.18	\$ -		\$ -	\$ -	\$ 34.18
50	27869	YOUNG, NOAH C	\$ 230.70	\$ -		\$ -	\$ -	\$ 230.70
50	32947	ZENANDRE, BRACCIO	\$ 180.36	\$ 2.42		\$ -	\$ 2.42	\$ 175.52
50	32407	ZLOTRG, ALDIN	\$ 197.75	\$ -		\$ -	\$ -	\$ 197.75
51	32509	CCMSI	\$ 3.35	\$ -		\$ -	\$ -	\$ 3.35
50 & 51 - HIGHWAY TOTALS			\$ 499,161.80	\$ 98,625.16	\$ 10,761.00	\$ 2.02	\$ 276,780.83	\$ 112,992.79
52	26464	ANDERSON, MELISSA	\$ 120.90	\$ -		\$ -	\$ -	\$ 120.90
52	31834	ANDREW, CLAUS J.	\$ 255.00	\$ -		\$ -	\$ -	\$ 255.00
52	27681	BENOIT, JESSICA	\$ 120.00	\$ -		\$ -	\$ -	\$ 120.00
52	15146	BERGERON, ROLAND	\$ 120.00	\$ -		\$ -	\$ -	\$ 120.00
52	29008	BLUER, JOSHUA	\$ 111.66	\$ -		\$ -	\$ -	\$ 111.66
52	29663	BRASWELL, LAKEISHA	\$ 110.63	\$ -		\$ -	\$ -	\$ 110.63
52	33151	BROWN, ERIC	\$ 165.00	\$ -		\$ -	\$ 55.00	\$ 110.00
52	31542	BYRNE, KAREN	\$ 113.32	\$ -		\$ -	\$ -	\$ 113.32
52	25382	CALIFARNO, SHARON	\$ 110.00	\$ -		\$ -	\$ -	\$ 110.00
52	16680	CAVANAUGH, TIFFANY	\$ 55.00	\$ -		\$ -	\$ -	\$ 55.00
52	23588	CONSTANT, RYAN	\$ 150.00	\$ -		\$ -	\$ -	\$ 150.00
52	12388	COZZENS, MARY	\$ 120.00	\$ -		\$ -	\$ -	\$ 120.00
52	27683	CROWLEY, BRIAN	\$ 55.00	\$ -		\$ -	\$ -	\$ 55.00
52	29721	CRUZ, ZAMAIRA	\$ 55.00	\$ -		\$ -	\$ -	\$ 55.00
52	27905	DEFABIO, DEBRA	\$ 120.00	\$ -		\$ -	\$ -	\$ 120.00
52	31157	DEKORNE, CATHERINE	\$ 120.00	\$ -		\$ -	\$ -	\$ 120.00
52	30960	DIETER, DAVID	\$ 121.80	\$ -		\$ -	\$ -	\$ 121.80
52	27343	EMERSON, SAMANTHA	\$ 110.00	\$ -		\$ -	\$ -	\$ 110.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ -		\$ -	\$ -	\$ 225.81
52	8132-52	FEMA	\$ 417.96	\$ -		\$ -	\$ -	\$ 417.96
52	26745	FORREST TIMOTHY	\$ 200.00	\$ -		\$ -	\$ -	\$ 200.00

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	32913	FOWLER, JESSIE	\$ 226.64	\$ 3.32		\$ -	\$ 2.49	\$ 220.83
52	32561	GAINOR, EDWARD	\$ 150.00	\$ -		\$ -	\$ -	\$ 150.00
52	32248	GALGANO, MICHAEL	\$ 165.00	\$ -		\$ -	\$ -	\$ 165.00
52	25506	GARNEAU, MARK	\$ 170.00	\$ -		\$ -	\$ -	\$ 170.00
52	20842	GRICE, THOMAS	\$ 113.32	\$ -		\$ -	\$ -	\$ 113.32
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -		\$ -	\$ -	\$ 85.00
52	13921	JANELLE, PETER	\$ 170.00	\$ -		\$ -	\$ -	\$ 170.00
52	29554	JEBUR, DIYAR	\$ 165.00	\$ -		\$ -	\$ -	\$ 165.00
52	31900	JOHNSON, ERIN N.	\$ 255.00	\$ -		\$ -	\$ -	\$ 255.00
52	31169	JOHNSON, JASON	\$ 170.00	\$ -		\$ -	\$ -	\$ 170.00
52	6384	JOHNSON, KAREN	\$ 85.00	\$ -		\$ -	\$ -	\$ 85.00
52	32651	JUST, ASHLEY	\$ 85.00	\$ -		\$ -	\$ -	\$ 85.00
52	30187	KEANE, EMILY	\$ 114.15	\$ -		\$ -	\$ -	\$ 114.15
52	29525	KELLY, EDWARD	\$ 165.00	\$ -		\$ -	\$ -	\$ 165.00
52	32249	LLAMA, FRANK III	\$ 111.66	\$ -		\$ -	\$ -	\$ 111.66
52	29557	LORENA'S CANTINA	\$ 113.30	\$ -		\$ -	\$ -	\$ 113.30
52	27481	LOURES, SAMANTHA	\$ 56.66	\$ -		\$ -	\$ -	\$ 56.66
52	32787	MACLAUGHLIN, VICTORIA	\$ 60.00	\$ -		\$ -	\$ -	\$ 60.00
52	32761	MADHUMITHA, GOKA	\$ 85.00	\$ -		\$ -	\$ -	\$ 85.00
52	31989	MARTIN, MIRANDA	\$ 255.00	\$ -		\$ -	\$ -	\$ 255.00
52	32287	MCCARTHY, JAMES	\$ 85.00	\$ -		\$ -	\$ -	\$ 85.00
52	28527	MCKENZIE, BRANDON	\$ 120.00	\$ -		\$ -	\$ -	\$ 120.00
52	30420	MCKINNEY, MONICA	\$ 60.00	\$ -		\$ -	\$ -	\$ 60.00
52	32764	MILLER, LEE	\$ 60.00	\$ -		\$ -	\$ -	\$ 60.00
52	28520	MONTEAGUDO, YASBEL	\$ 167.36	\$ -		\$ -	\$ -	\$ 167.36
52	29558	MORENO, CHRISTIAN	\$ 165.00	\$ -		\$ -	\$ -	\$ 165.00
52	31723	NAZARALI, MILA	\$ 62.70	\$ -		\$ -	\$ -	\$ 62.70
52	31297	OGLEBAY, MISSY	\$ 60.00	\$ -		\$ -	\$ -	\$ 60.00
52	18443	OTIS, MARK	\$ 55.00	\$ -		\$ -	\$ -	\$ 55.00
52	26744	PACKARD, DEREK	\$ 255.00	\$ -		\$ -	\$ -	\$ 255.00
52	32291	PALAZZO, ELIZABETH	\$ 220.00	\$ -		\$ -	\$ -	\$ 220.00
52	32045	PALAZZOLA, JESSICA	\$ 85.00	\$ -		\$ -	\$ -	\$ 85.00
52	32616	PAOLINI, LISA	\$ 340.00	\$ -		\$ -	\$ -	\$ 340.00
52	32183	PEREIRA, JUSTIN	\$ 180.00	\$ -		\$ -	\$ -	\$ 180.00
52	25578	PHILLIPS, MAGGIE	\$ 340.00	\$ -		\$ -	\$ -	\$ 340.00

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	32612	PRM-RGM, LLC	\$ 510.00	-	\$ -	\$ -	\$ -	\$ 510.00
52	31427	PROVENCHER, EMILY	\$ 170.00	-	\$ -	\$ -	\$ -	\$ 170.00
52	27051	RABEAH, SARMED	\$ 170.00	-	\$ -	\$ -	\$ -	\$ 170.00
52	31830	RATCHFORD, ASHLEY	\$ 85.00	-	\$ -	\$ -	\$ -	\$ 85.00
52	32282	RICE, PATRICIA	\$ 42.50	-	\$ -	\$ -	\$ -	\$ 42.50
52	31786	RITCHE, JENNI	\$ 180.00	-	\$ -	\$ -	\$ -	\$ 180.00
52	19825	SALTER SCHOOL OF NURSIN	\$ 13,657.95	190.59	\$ -	\$ 190.59	\$ 13,276.77	\$ 13,276.77
52	33171	SANSON, ELISABETH	\$ 170.00	-	\$ -	\$ -	\$ -	\$ 170.00
52	30169	SEWELL, JIMMY	\$ 110.00	-	\$ -	\$ -	\$ -	\$ 110.00
52	30959	SOUICY, JOEL	\$ 425.00	-	\$ -	\$ -	\$ -	\$ 425.00
52	29521	ST. JOHN, MARY	\$ 165.00	-	\$ -	\$ -	\$ -	\$ 165.00
52	32563	STONE, LISA	\$ 55.00	-	\$ -	\$ -	\$ -	\$ 55.00
52	11528	STRANGE, KAT	\$ 190.80	-	\$ -	\$ -	\$ -	\$ 190.80
52	20625	STUART, MARK	\$ 110.00	-	\$ -	\$ -	\$ -	\$ 110.00
52	26867	TOBIN, SHAWN	\$ 170.00	-	\$ -	\$ -	\$ -	\$ 170.00
52	32341	TROIANI, GAYLE	\$ 60.90	-	\$ -	\$ -	\$ -	\$ 60.90
52	31933	TSERONIS, ALEXANDRA	\$ 255.00	-	\$ -	\$ -	\$ -	\$ 255.00
52	25595	TSERONIS, ERIN	\$ 255.00	-	\$ -	\$ -	\$ -	\$ 255.00
52 - PARKING TOTALS			\$ 24,815.02	\$ 193.91	\$ -	\$ -	\$ 248.08	\$ 24,373.03
60	8132-60	FEMA	\$ 8,682.60	-	\$ -	\$ -	\$ -	\$ 8,682.60
60 - WELFARE TOTALS			\$ 8,682.60	\$ -	\$ -	\$ -	\$ -	\$ 8,682.60
65	3575	MANCHESTER REGIONAL YOU	\$ 7.92	0.35	\$ -	\$ -	\$ -	\$ 7.57
65 - PARKS & RECREATION TOTALS			\$ 7.92	\$ 0.35	\$ -	\$ -	\$ -	\$ 7.57
GRAND TOTALS			\$ 1,666,229.96	\$ 383,748.55	\$ 70,182.00	\$ 3.70	\$ 513,753.56	\$ 698,542.15

Submission for Solicitors Review
Account in Collections

**City of Manchester - Accounts Receivable
Submissions for Solicitor's Review**

Sent to Solicitor	Dept	Customer Name	Cust #	Invoice #	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
5/8/2017	CE	Mateo, Ernesto B	24593	9988634	11/25/2015	\$ 1,145.00	\$ 1,145.00	\$ 206.16	\$ 1,351.16	\$500 Bail Payment Received 7/22/19
3/29/2018	CE	Ahmedamin, Sandra	29012	1011955	7/17/2017	\$ 1,150.00	\$ 1,150.00	\$ 86.25	\$ 1,236.25	Paying court approved \$50/month payment until full debt satisfied.
4/27/2018	CE	Panourgias, Maria	28332	1009337	5/12/2017	\$ 1,580.00	\$ 1,580.00	\$ 165.90	\$ 1,745.90	3/9/20 \$200 Overdue payment received. Paying court approved \$50/month payment until full debt satisfied.
2/6/2020	Fire	LRNCT, LLC	27000	1039590	8/16/2019	\$ 2,100.00	\$ 2,100.00	\$ 126.00	\$ 2,226.00	Bankruptcy - Write-off recommend
	Highway	Corcoran Environmental	10626	Numerous Invoices	1/6/2010 - 6/28/2010	\$ 29,250.00	\$ 24,182.43	\$ -	\$ 24,182.43	Write-off recommend
4/8/2021	Parking	Salter School of Nursing	19825	Numerous Invoices	7/9/20 - 9/1/20	\$ 12,705.00	\$ 12,705.00	\$ 952.95	\$ 13,657.95	Bankruptcy
1/22/2021	Police	Veracity Construction	29057	1028365 & 1029153	9/19/18 & 10/3/18	\$ 1,422.50	\$ 1,422.50	\$ 75.20	\$ 1,497.70	Bankruptcy - Write-off recommend

All accounts determined to be uncollectable by collections >\$1,000 sent to City Solicitor



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

May 10, 2021

Committee on Accounts, Enrollment & Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

RE: 3rd Quarter Fiscal Year 2021 Write-off List

Dear Honorable Committee Members,

Attached are the write-off submissions for the 3rd quarter of fiscal year 2021. These Highway, EPD and Parking Department customers were sent to collections, but all efforts to collect have been exhausted. After review by the Solicitor's office it was determined that these receivables have exceeded the statute of limitations and therefore should be written-off.

The MFD and MPD customers filed for bankruptcy and after review by solicitors it was determined both estates have no identifiable assets to satisfy unsecured creditors so the City will not receive an allocation and therefore should be written-off.

Every effort is made to collect receivables however some inevitably become uncollectable and must be written-off in accordance with Generally Acceptable Accounting Practices (GAAP). We request authorization to write these receivables off.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Michele Bogardus
Deputy Finance Officer

Enc.

City of Manchester
Accounts Receivable
Write-Offs - 3rd Qtr FY21

Dept.	Customer Name	Customer #	Invoice #(s)	Invoice Date	Invoice Original Amount	Invoice Open Amount	Invoice Total Amount Due	Recommendation
Highway:								
DROP OFF CTR	CASIANO, ANTHONY	30199	1017442	11/20/2017	\$ 98.00	\$ 98.00	\$ 98.00	All efforts to collect are exhausted, reviewed by solicitors, write-off recommended
DROP OFF CTR	DICAMPO, MARK C.	28282	1009158	5/8/2017	6.00	6.00	6.00	
DROP OFF CTR	DUTCH, JEFFREY	30213	1017533	11/27/2017	36.50	36.50	36.50	
DROP OFF CTR	FITZGERALD, RYAN	28637	1010965	6/26/2017	49.50	49.50	49.50	
DROP OFF CTR	GIBNEY, JOSEPH	29447	1013423	8/28/2017	34.50	34.50	34.50	
DROP OFF CTR, NSF CHR	GILES, JOSHUA	27612	1006236	2/27/2017	299.00	299.00	299.00	
DROP OFF CTR	HANSON, MICHAEL THOMAS	30200	1017458	11/20/2017	37.50	37.50	37.50	
DROP OFF CTR	HERRON, DUSTIN	25408	1017459	11/20/2017	22.50	22.50	22.50	
DROP OFF CTR, NSF CHR	LUCERO, JEFFREY	28432	1009554	5/22/2017	54.50	54.50	54.50	
DROP OFF CTR, NSF CHR	TWIN STATE PROP. MAINTENANCE	28627	1014342	9/18/2017	142.50	142.50	142.50	
DROP OFF CTR, NSF CHR	MCCORMACK, BRYAN	21532	1004790	1/9/2017	178.50	178.50	178.50	
DROP OFF CTR	PETERSON, JAMES	11819	1005244	1/30/2017	82.50	82.50	82.50	
DROP OFF CTR	PIERSON, JASON	30072	1016466	11/6/2017	41.00	41.00	41.00	
DROP OFF CTR	POLTACK, GARRETT	29310	1013120	8/14/2017	80.00	80.00	80.00	
DROP OFF CTR	SANDBURY, NATHAN	29629	1014337	9/18/2017	203.50	203.50	203.50	
DROP OFF CTR, NSF CHR	SCHUNEMANN, DAVID	28448	1013439	8/28/2017	81.00	81.00	81.00	
DROP OFF CTR	WHITEMAN, LACY	28289	1009173	5/6/2017	5.00	5.00	5.00	
DROP OFF CTR	WORSLEY, MICHAEL K	28777	1010755	6/19/2017	21.00	4.20	4.20	
DROP OFF CTR	YOUNG, NOAH C	27869	1007320	3/27/2017	177.50	177.50	177.50	
					\$ 1,650.50	\$ 1,633.70	\$ 1,633.70	

Parking:

All efforts to collect are exhausted, reviewed by solicitors, write-off recommended								
PINE PERMITS	BENOIT, JESSICA	27681	1010148 & 1011555	June & July 2017	\$ 120.00	\$ 120.00	\$ 120.00	All efforts to collect are exhausted, reviewed by solicitors, write-off recommended
LAKE AVE LOT PERMIT	BERGERON, ROLAND	15146	1011352 & 1012372	July & Aug 2017	120.00	120.00	120.00	
DOWNTOWN PERMIT	BRASWELL, LAKEISHA	29663	1016292 & 1018115	Nov & Dec 2017	110.00	97.33	97.33	
PINE PERMIT	CONSTANT, RYAN	23588	1014288, 1014904 & 1016043	Sept, Oct, & Nov 2017	150.00	150.00	150.00	
DOWNTOWN PERMIT	CROWLEY, BRIAN	27683	1010149	6/2/2017	55.00	55.00	55.00	
PINE PERMIT	DEFABIO, DEBRA	27805	1011605 & 1012616	July & Aug 2017	120.00	120.00	120.00	
DOWNTOWN PERMITS	EMERSON, SAMANTHA	27343	1007837 & 1009104	April & May 2017	110.00	110.00	110.00	
VICTORY GARAGE, NSF CHR	FORREST, TIMOTHY	26745	1004653, 1005705 & 1005987	Jan & Feb 2017	200.00	200.00	200.00	
DOWNTOWN PERMIT	JEBUR, DIYAR	29554	1015150, 1016281 & 1018105	Oct, Nov & Dec 2017	165.00	165.00	165.00	
DOWNTOWN PERMITS	KELLY, EDWARD	29525	1015146, 1016278, 1018103	Oct, Nov & Dec 2017	165.00	165.00	165.00	
DOWNTOWN PERMITS	LOURES, SAMANTHA	27481	1007844	4/1/2017	55.00	55.00	55.00	
DOWNTOWN PERMIT	MORENO, CHRISTIAN	29558	1015153, 1016284, 1018108	Oct, Nov & Dec 2017	165.00	165.00	165.00	
VICTORY PERMIT	PACKARD, DEREK	26744	1004652, 1005704 & 1007804	Jan, Feb & April 2017	255.00	255.00	255.00	
DOWNTOWN PERMIT	RABEAH, SARMED	27051	1006680 & 1007822	March & April 2017	170.00	170.00	170.00	
DOWNTOWN PERMIT	ST. JOHN, MARY	29521	1016275, 1018100 & 1019733	Nov, Dec 2017 & Jan 2018	165.00	165.00	165.00	
DOWNTOWN PERMIT	STUART, MARK	20625	1011397 & 1012413	July & Aug 2017	110.00	110.00	110.00	
					\$ 2,235.00	\$ 2,222.33	\$ 2,222.33	

City of Manchester
Accounts Receivable
Write-Offs - 3rd Qtr FY21

Dept.	Customer Name	Customer #	Invoice #(s)	Invoice Date	Invoice Original Amount	Invoice Open Amount	Invoice Total Amount Due	Recommendation
EPD:								
MISC. MONITORING	SERVPRO	10064	1008605/1016515	May 2017 & Nov 2017	\$ 40.00 \$ 40.00	\$ 40.00 \$ 40.00	\$ 40.00 \$ 40.00	All efforts to collect are exhausted, reviewed by solicitors, write-off recommended
MFD:								
FALSE ALARM FEE 707 HUSE	LRNCT	27000	1039590	8/16/2019	\$ 2,100.00 \$ 2,100.00	\$ 2,100.00 \$ 2,100.00	\$ 2,100.00 \$ 2,100.00	Bankruptcy, reviewed by solicitors, write-off recommended, the estate has no identifiable assets to satisfy unsecured creditors
MPD:								
POLICE CRUISER RENTAL	VERICITY CONSTRUCTION	29057	1028365 & 1029153	Sept & Oct 2018	\$ 1,422.50 \$ 1,422.50	\$ 1,422.50 \$ 1,422.50	\$ 1,422.50 \$ 1,422.50	Bankruptcy, reviewed by solicitors, write-off recommended, Chapter 7 case wherein unsecured creditors such as the City received no allocation
Totals					\$ 7,448.00	\$ 7,418.53	\$ 7,418.53	

Write-off History		
FY	Number of Accounts	Total Amount
FY13	46	\$ 19,080.48
FY14	64	\$ 35,080.98
FY16	13	\$ 15,321.98
FY17	10	\$ 11,092.86
FY18	66	\$ 24,494.11
FY19	87	\$ 31,832.01
FY20	35	\$ 7,733.89
FY21	42	\$ 9,723.89



Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER

Finance Department

May 10, 2021

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first ten months of fiscal year 2021.

Expenditures:

The average unobligated balance percentage after ten months should be 16.67% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after ten months is 21.40% for 2021 compared to 20.27% a year ago. Health insurance costs for 2021 are trending over budget by \$428 thousand through April. A comparison of retirement payouts through April for FY 2021 and 2020 is as follows:

	2021	2020
Payments	\$ 1,637,792	\$ 1,478,409
Retirements		
Police	12	10
Fire	11	7
DPW	6	11
All Other	7	9
Total	36	37

The following amounts have been transferred from the FY 2021 Contingency Account as of 4/30/2021:

Original Budget	7/1/2020	1,571,979.00
Transfer for Splash Pad/Hunt Pool/Crystal Lake Summer Funding	7/7/2020	(26,902.00)
Transfer for Public Skating Positions	9/1/2020	(14,000.00)
Transfer for Planning Department for filling critical vacancies	10/6/2020	(45,000.00)
School Charter Commission completion fund transfer	10/6/2020	5,216.88
Transfer for DPW recycling contract approval	10/20/2020	(600,000.00)
Transfer to Police Department	11/17/2020	(200,000.00)
Transfer to DPW for recycling contract	4/6/2021	(152,950.00)
Transfer back to contingency for Vehicle Impound Lot Project	4/13/2021	352.64
Revised Balance - posted		538,696.52

Revenues:

Revenues for the first ten months of fiscal year 2021 are \$1 million lower than a year ago. Auto registrations are \$949 thousand higher than the same period a year ago. Cemetery, Parks & Recreation revenues are \$206 thousand higher primarily due to the delayed opening of the golf course in 2020 due to the COVID pandemic restrictions. Reimbursements are lower by \$287 thousands primarily due to the recent bond refunding and the timing of interdepartmental billing from DPW to EPD for sewer work. Building permits are lower by \$2.1 million, primarily due to several large projects requiring building permits in FY20 and the impact on business due to the COVID19 pandemic. Interest income is also down by \$506 thousand due to lower interest rates.

Sincerely,



Sharon Y. Wickens
Finance Officer

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 51,250.00	\$ 18,750.00	26.79
ASSESSORS	655,902.00	511,568.64	144,333.36	22.01
CITY CLERK	1,022,852.00	640,732.64	382,119.36	37.36
CITY SOLICITOR	1,567,314.00	1,234,825.24	332,488.76	21.21
FINANCE	996,435.00	694,470.65	301,964.35	30.30
CENTRAL FLEET MANAGEMENT	3,394,961.00	2,634,142.88	760,818.12	22.41
INFORMATION SYSTEMS	1,786,787.00	1,464,321.01	322,465.99	18.05
MAYOR	239,156.00	184,404.82	54,751.18	22.89
OFFICE OF YOUTH SERVICES	623,414.00	474,429.12	148,984.88	23.90
HUMAN RESOURCES	775,267.00	539,495.36	235,771.64	30.41
PLANNING & COMMUNITY DEVELOPMENT	2,140,437.00	1,669,052.13	471,384.87	22.02
TAX COLLECTOR	657,558.00	502,956.27	154,601.73	23.51
FIRE	21,577,551.00	17,718,598.42	3,858,952.58	17.88
POLICE	27,576,629.00	21,726,918.34	5,849,710.66	21.21
HEALTH	3,048,884.00	2,238,877.72	810,006.28	26.57
DEPARTMENT OF PUBLIC WORKS	27,997,788.00	24,538,157.49	3,459,630.51	12.36
WELFARE	1,072,699.00	649,247.84	423,451.16	39.48
LIBRARY	2,079,487.00	1,641,887.30	437,599.70	21.04
SENIOR SERVICES	256,008.00	195,383.18	60,624.82	23.68
TOTAL AGENCIES	97,539,129.00	79,310,719.05	18,228,409.95	18.69
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	293,733.05	390,266.95	57.06
WORKERS COMPENSATION - MEDICAL	1,683,654.00	1,952,031.03	(268,377.03)	(15.94)
HEALTH INSURANCE	11,813,720.00	10,273,126.40	1,540,593.60	13.04
DENTAL INSURANCE	712,791.00	627,078.02	85,712.98	12.02
DEATH BENEFIT	72,601.00	37,287.38	35,313.62	48.64
DISABILITY INSURANCE	61,821.00	33,446.11	28,374.89	45.90
CITY RETIREMENT	9,421,925.00	7,813,695.72	1,608,229.28	17.07
FIRE STATE PENSION	5,835,716.00	4,889,183.59	946,532.41	16.22
POLICE STATE PENSION	6,451,192.00	5,233,782.58	1,217,409.42	18.87
FICA	3,156,973.00	2,453,001.08	703,971.92	22.30
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	35,945.66	14,054.34	28.11
CGL INSURANCE	1,000,000.00	980,915.32	19,084.68	1.91
TOTAL RESTRICTED ITEMS	40,969,393.00	34,623,225.94	6,346,167.06	15.49

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	533,479.64	(5,216.88)	538,696.52	100.98
MPTS	452,033.00	452,033.00	-	-
CIVIC CONTRIBUTIONS	144,389.00	131,476.00	12,913.00	8.94
TRANSFER TO RESERVE ACCOUNT	1,850,000.00	1,850,000.00	-	-
NON-CITY PROGRAMS	74,563.00	74,563.48	(.48)	-
STREET LIGHTING	948,087.00	772,929.46	175,157.54	18.47
COMMUNITY IMPROVEMENT PROGRAM	(352.64)	(352.64)	-	-
TRANSIT SUBSIDY	1,373,782.00	1,373,782.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	40,752.49	14,247.51	25.90
MATURING DEBT	11,863,203.00	5,126,676.71	6,736,526.29	56.79
INTEREST ON MATURING DEBT	5,349,442.00	2,911,140.65	2,438,301.35	45.58

TOTAL NON-DEPARTMENTAL ITEMS	22,643,626.00	12,727,784.27	9,915,841.73	43.79

TOTAL GENERAL FUND	\$ 161,152,148.00	\$ 126,661,729.26	\$ 34,490,418.74	21.40
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2020
 (UNAUDITED)
 Budget Basis
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	671,400.00	484,767.26	186,632.74	27.80
CITY CLERK	1,074,350.00	859,598.50	214,751.50	19.99
MEDO	151,768.00	77,357.02	74,410.98	49.03
CITY SOLICITOR	1,494,017.00	1,229,573.30	264,443.70	17.70
FINANCE	1,016,066.00	814,016.55	202,049.45	19.89
CENTRAL FLEET MANAGEMENT	3,301,515.00	2,605,771.94	695,743.06	21.07
INFORMATION SYSTEMS	1,786,772.00	1,228,292.50	558,479.50	31.26
MAYOR	235,784.00	182,219.45	53,564.55	22.72
OFFICE OF YOUTH SERVICES	597,076.00	464,163.66	132,912.34	22.26
HUMAN RESOURCES	880,267.00	560,936.99	319,330.01	36.28
PLANNING & COMMUNITY DEVELOPMENT	2,164,616.00	1,590,646.28	573,969.72	26.52
TAX COLLECTOR	594,283.00	483,369.45	110,913.55	18.66
FIRE	20,972,192.00	17,455,521.55	3,516,670.45	16.77
POLICE	26,249,079.00	21,461,465.36	4,787,613.64	18.24
HEALTH	2,966,686.00	2,223,122.44	743,563.56	25.06
DEPARTMENT OF PUBLIC WORKS	28,351,871.00	24,361,590.59	3,990,280.41	14.07
WELFARE	961,746.00	779,259.63	182,486.37	18.97
LIBRARY	2,073,657.00	1,705,640.82	368,016.18	17.75
SENIOR SERVICES	236,862.00	193,432.53	43,429.47	18.34
TOTAL AGENCIES	95,850,007.00	78,813,245.82	17,036,761.18	17.77
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	976,456.89	734,807.70	241,649.19	24.75
WORKERS COMPENSATION - MEDICAL	2,532,333.58	2,254,262.18	278,071.40	10.98
HEALTH INSURANCE	12,359,707.02	9,941,800.49	2,417,906.53	19.56
DENTAL INSURANCE	496,431.49	489,817.83	6,613.66	1.33
DEATH BENEFIT	72,601.00	37,718.79	34,882.21	48.05
DISABILITY INSURANCE	62,151.00	33,571.92	28,579.08	45.98
CITY RETIREMENT	9,187,096.49	7,670,416.27	1,516,680.22	16.51
FIRE STATE PENSION	5,695,716.00	4,779,470.93	916,245.07	16.09
POLICE STATE PENSION	6,159,646.01	5,025,496.32	1,134,149.69	18.41
FICA	2,993,426.22	2,507,106.19	486,320.03	16.25
UNEMPLOYMENT	25,000.00	5,040.54	19,959.46	79.84
TUITION	50,000.00	45,112.21	4,887.79	9.78
CGL INSURANCE	1,191,862.82	803,477.81	388,385.01	32.59
TOTAL RESTRICTED ITEMS	41,802,428.52	34,328,099.18	7,474,329.34	17.88

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2020
 (UNAUDITED)
 Budget Basis
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	35,000.00	25,000.00	10,000.00	28.57
CIVIC CONTRIBUTIONS	166,760.00	161,415.00	5,345.00	3.21
NON-CITY PROGRAMS	74,563.48	74,563.48	-	-
TRANSFER TO RESERVE ACCOUNTS	1,392,000.00	1,392,000.00	-	-
STREET LIGHTING	903,784.00	888,208.59	15,575.41	1.72
COMMUNITY IMPROVEMENT PROGRAM	1,632,757.00	1,632,757.00	-	-
TRANSIT SUBSIDY	1,273,947.00	1,273,947.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	37,339.58	17,660.42	32.11
MATURING DEBT	12,137,778.24	5,671,515.45	6,466,262.79	53.27
INTEREST ON MATURING DEBT	5,074,866.76	3,502,373.55	1,572,493.21	30.99

TOTAL NON-DEPARTMENTAL ITEMS	23,198,489.48	15,111,152.65	8,087,336.83	34.86

TOTAL GENERAL FUND	\$ 160,850,925.00	\$ 128,252,497.65	\$ 32,598,427.35	20.27
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 REVENUE RECOGNIZED	FY 2021 UNRECOGNIZED BALANCE	FY 2021 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	933,500.00	898,472.11	35,027.89	3.75
CITY CLERK	2,415,055.00	1,510,928.22	904,126.78	37.44
CITY SOLICITOR	681,317.00	816,859.34	(135,542.34)	(19.89)
FINANCE	8,247,281.00	5,253,115.46	2,994,165.54	36.30
INFORMATION SYSTEMS	205,000.00	208,219.50	(3,219.50)	(1.57)
HUMAN RESOURCES	6,000.00	8,016.90	(2,016.90)	(33.62)
PLANNING & COMMUNITY DEVELOPMENT	3,196,000.00	2,229,894.17	966,105.83	30.23
TAX COLLECTOR	22,924,869.00	18,210,847.09	4,714,021.91	20.56
CENTRAL FLEET MANAGEMENT	45,000.00	46,017.05	(1,017.05)	(2.26)
FIRE	941,870.00	994,473.78	(52,603.78)	(5.59)
POLICE	1,218,308.00	520,468.94	697,839.06	57.28
HEALTH	2,638,657.00	1,629,185.50	1,009,471.50	38.26
DEPARTMENT OF PUBLIC WORKS	13,645,767.00	9,661,989.15	3,983,777.85	29.19
WELFARE	15,000.00	20,199.12	(5,199.12)	(34.66)
SENIOR SERVICES	4,500.00	-	4,500.00	100.00
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TOTAL AGENCIES	\$ 57,118,124.00	\$ 42,008,686.33	\$ 15,109,437.67	26.45
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
 MNTREVNPRP

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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,140.00	45,199.52	(24,059.52)	(113.81)
INTEREST AND PENALTIES	670,000.00	737,942.84	(67,942.84)	(10.14)
CABLE FRANCHISE FEES	1,700,000.00	865,026.96	834,973.04	49.12

TOTAL TAXES, INTEREST AND PENALTIES	2,391,140.00	1,648,169.32	742,970.68	31.07
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,946,797.00	17,191,413.77	4,755,383.23	21.67
LICENSES	546,640.00	500,307.34	46,332.66	8.48
PERMITS	3,071,935.00	2,075,987.57	995,947.43	32.42

TOTAL LICENSES AND PERMITS	25,565,372.00	19,767,708.68	5,797,663.32	22.68
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	311,194.23	94,805.77	23.35
PAYMENTS IN LIEU OF TAXES	895,800.00	860,160.07	35,639.93	3.98
STATE REVENUES	5,525,193.00	4,709,797.94	815,395.06	14.76

TOTAL INTERGOVERNMENTAL	6,826,993.00	5,881,152.24	945,840.76	13.85
SALES AND SERVICES				
GENERAL REVENUES	196,724.00	168,844.21	27,879.79	14.17
PUBLIC SAFETY	266,150.00	167,724.54	98,425.46	36.98
HIGHWAY	1,035,574.00	879,213.48	156,360.52	15.10
HEALTH	13,500.00	-	13,500.00	100.00
CEMETERY, PARKS & RECREATION	1,751,734.00	1,530,338.24	221,395.76	12.64
ZONING BOARD	69,000.00	60,406.00	8,594.00	12.46
PARKING VIOLATIONS	7,500.00	800.00	6,700.00	89.33
COURT FINES	9,000.00	2,457.90	6,542.10	72.69
OTHER FINES	-	13,025.00	(13,025.00)	-
FEES	1,171,345.00	1,160,186.70	11,158.30	.95
WITNESS FEES	-	285.00	(285.00)	-

TOTAL SALES AND SERVICES	4,520,527.00	3,983,281.07	537,245.93	11.88
OTHER REVENUE SOURCES				
INTEREST INCOME	502,750.00	354,428.91	148,321.09	29.50
FUND TRANSFERS	2,856,195.00	-	2,856,195.00	100.00
REIMBURSEMENTS	3,125,550.00	2,614,895.82	510,654.18	16.34
RENTALS & LEASES	1,206,952.00	1,144,523.43	62,428.57	5.17
SCHOOL CHARGEBACKS	10,119,982.00	6,611,013.18	3,508,968.82	34.67
MISCELLANEOUS	2,663.00	3,513.68	(850.68)	(31.94)

TOTAL OTHER REVENUE SOURCES	17,814,092.00	10,728,375.02	7,085,716.98	39.78

TOTAL	\$ 57,118,124.00	\$ 42,008,686.33	\$ 15,109,437.67	26.45
=====				

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2021
 Modified Budget FY 2021
 (UNAUDITED)
 Budget Basis
 MNTREVCOM1

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	ACTUAL FY 2020	MODIFIED BUDGET FY 21	DIFFERENCE ACTUAL 20 VS BUDGET 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	27,986	21,140	(6,846)	(24.46)
INTEREST AND PENALTIES	972,779	670,000	(302,779)	(31.13)
CABLE FRANCHISE FEES	1,757,127	1,700,000	(57,127)	(3.25)
	-----	-----	-----	-----
TOTAL TAXES, INTEREST AND PENALTIES	2,757,892	2,391,140	(366,752)	(13.30)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	20,236,277	21,946,797	1,710,520	8.45
LICENSES	479,715	546,640	66,925	13.95
PERMITS	4,725,828	3,071,935	(1,653,893)	(35.00)
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TOTAL LICENSES AND PERMITS	25,441,820	25,565,372	123,552	.49
INTERGOVERNMENTAL				
FEDERAL REVENUES	239,640	406,000	166,360	69.42
PAYMENTS IN LIEU OF TAXES	895,764	895,800	36	-
STATE REVENUES	5,636,375	5,525,193	(111,182)	(1.97)
	-----	-----	-----	-----
TOTAL INTERGOVERNMENTAL	6,771,779	6,826,993	55,214	.82
SALES AND SERVICES				
GENERAL REVENUES	304,654	196,724	(107,930)	(35.43)
PUBLIC SAFETY	248,262	266,150	17,888	7.21
HIGHWAY	1,065,841	1,035,574	(30,267)	(2.84)
HEALTH	4,640	13,500	8,860	190.95
CEMETERY, PARKS & RECREATION	1,596,975	1,751,734	154,759	9.69
ZONING BOARD	69,190	69,000	(190)	(.27)
PARKING VIOLATIONS	5,950	7,500	1,550	26.05
COURT FINES	7,350	9,000	1,650	22.45
OTHER FINES	13,250	-	(13,250)	(100.00)
FEES	1,161,304	1,171,345	10,041	.86
WITNESS FEES	14,452	-	(14,452)	(100.00)
	-----	-----	-----	-----
TOTAL SALES AND SERVICES	4,491,868	4,520,527	28,659	.64
OTHER REVENUE SOURCES				
INTEREST INCOME	883,308	502,750	(380,558)	(43.08)
FUND TRANSFERS	3,062,411	2,856,195	(206,216)	(6.73)
REIMBURSEMENTS	3,667,573	3,125,550	(542,023)	(14.78)
RENTALS & LEASES	766,271	1,206,952	440,681	57.51
SCHOOL CHARGEBACKS	9,088,194	10,119,982	1,031,788	11.35
MISCELLANEOUS	35,334	2,663	(32,671)	(92.46)
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TOTAL OTHER REVENUE SOURCES	17,503,091	17,814,092	311,001	1.78
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TOTAL	\$ 56,966,450	\$ 57,118,124	\$ 151,674	.27
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The ten Months Ended April 30, 2021 and 2020
 (UNAUDITED)
 Budget Basis
 MNTREVCOM2

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	10 MONTH ACTUAL FY 2020	10 MONTH ACTUAL FY 2021	DIFFERENCE ACTUAL 20 VS ACTUAL 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	27,986	45,199	17,213	61.51
INTEREST AND PENALTIES	728,489	737,942	9,453	1.30
CABLE FRANCHISE FEES	871,414	865,026	(6,387)	(.73)
	-----	-----	-----	-----
TOTAL TAXES, INTEREST AND PENALTIES	1,627,889	1,648,169	20,280	1.25
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,242,723	17,191,413	948,690	5.84
LICENSES	327,055	500,307	173,252	52.97
PERMITS	4,264,094	2,075,987	(2,188,106)	(51.31)
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TOTAL LICENSES AND PERMITS	20,833,872	19,767,708	(1,066,163)	(5.12)
INTERGOVERNMENTAL				
FEDERAL REVENUES	208,291	311,194	102,903	49.40
PAYMENTS IN LIEU OF TAXES	783,264	860,160	76,896	9.82
STATE REVENUES	4,761,439	4,709,797	(51,641)	(1.08)
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TOTAL INTERGOVERNMENTAL	5,752,994	5,881,152	128,158	2.23
SALES AND SERVICES				
GENERAL REVENUES	274,451	168,844	(105,606)	(38.48)
PUBLIC SAFETY	212,062	167,724	(44,337)	(20.91)
HIGHWAY	761,036	879,213	118,177	15.53
HEALTH	4,640	-	(4,640)	(100.00)
CEMETERY, PARKS & RECREATION	1,324,074	1,530,338	206,264	15.58
ZONING BOARD	54,165	60,406	6,241	11.52
PARKING VIOLATIONS	5,850	800	(5,050)	(86.32)
COURT FINES	7,300	2,457	(4,842)	(66.33)
OTHER FINES	13,250	13,025	(225)	(1.70)
FEES	1,014,585	1,160,186	145,601	14.35
WITNESS FEES	14,452	285	(14,167)	(98.03)
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TOTAL SALES AND SERVICES	3,685,865	3,983,281	297,416	8.07
OTHER REVENUE SOURCES				
INTEREST INCOME	860,277	354,428	(505,848)	(58.80)
REIMBURSEMENTS	2,901,487	2,614,895	(286,591)	(9.88)
RENTALS & LEASES	703,813	1,144,523	440,710	62.62
SCHOOL CHARGEBACKS	6,651,848	6,611,013	(40,834)	(.61)
MISCELLANEOUS	5,570	3,513	(2,056)	(36.92)
	-----	-----	-----	-----
TOTAL OTHER REVENUE SOURCES	11,122,995	10,728,375	(394,619)	(3.55)
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TOTAL	\$ 43,023,615	\$ 42,008,686	\$ (1,014,928)	(2.36)
	=====	=====	=====	=====

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the ten months ended April 30, 2021

(unaudited)

Object Code Description	2021 Revised Budget	July 2020- April 2021 Activity	2021 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,497,150	905,075	682,373
Licenses & Permits Total	2,846,500	1,942,418	904,082
Interest Total	25,450	1,847	23,603
Other Revenue Total	634,958	555,696	79,262
Grand Total	5,004,058	3,405,036	1,599,022
Salaries & Wages Total	646,388	481,861	164,527
Employee Benefits Total	379,225	319,960	59,265
Purchased Professional Services Total	14,500	15,429	(929)
Purchased Property Services Total	816,440	542,879	273,561
Other Purchased Services Total	70,100	57,309	12,791
Supplies & Materials Total	100,000	56,191	43,809
Capital Outlay Total	-	-	-
Miscellaneous Total	213,270	90,849	122,421
Non-Departmental Total	258,040	229,771	28,269
Miscellaneous-Reimburse City Total	2,506,095	-	2,506,095
Grand Total	5,004,058	1,794,249	3,209,809
Excess (deficit) of revenues over expenditures	-	1,610,787	(1,610,787)

Emily Gray Rice
City Solicitor

Peter R. Chiesa
Deputy City Solicitor



Gregory T. Muller
John G. Blanchard
Jeremy A. Harmon
Andrea C. Muller
Steven J. Ranfos
Kathleen A. Broderick

CITY OF MANCHESTER

Office of the City Solicitor

February 9, 2021

Chairman O'Neil
City of Manchester
Board of Mayor and Alderman
Committee on Accounts, Enrollment and Revenue Administration
One City Hall Plaza
Manchester, NH 03101

RE: In Re: Corcoran Environmental Services, Inc.
United States Bankruptcy Court for the District of Maine
Docket No. 09-20462 and Outstanding Debt to the City of Manchester

Dear Chairman O'Neil:

I am writing to you to provide a summary of where we presently stand regarding Corcoran Environmental Services, Inc. (hereinafter, "Corcoran") and the outstanding debt owed to the City of Manchester (hereinafter, "City").

Upon information and belief, Corcoran is a Maine corporation that still remains in good standing as of the date of the letter. The sole shareholder for the corporation is Patrick Corcoran (hereinafter, "Principal").

On April 6, 2009, Corcoran filed for Chapter 11 bankruptcy reorganization protection in State of Maine. The City was listed as a debtor and filed a proof of claim as required. Under the Chapter 11 Plan approved by the trustee and Court, Corcoran was to have paid all of its debts including the debt owed to the City by December 31, 2016.

Efforts to collect this outstanding debt have been continuous and ongoing.

Using all available lawful means, an investigation into the financial status of Corcoran and Patrick Corcoran revealed the following information:

- The Principal does not have any identifiable assets to include any real property, vehicles, or other assets that could be attached.
- The Principal currently rents from or resides with another person who is not a spouse.

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- The Principal is divorced and as a result of the divorce proceedings is now the sole shareholder of Corcoran.
- The website for Corcoran not updated since 2012. Much of the available information online regarding Corcoran is outdated.
- Company remains in good standing with State of Maine (last filing was March 2020). The next annual report should be filed either later this month or early March 2021 based upon the filing history of the company.
- Company has reported to USDOT that it has 3 trucks. All trucks appear to be leased based upon the information discovered. The information from the USDOT did not contain a date. This information remains the same as previously reported and the source does not have a date showing when it was last updated.
- On or about October 15, 2018, Corcoran was the victim of an accidental fire. The news reports of the fire mention that bales of paper owned by Corcoran were seen burning. As a result of the fire, Corcoran moved to its new location in Gorham, ME. Counsel for Corcoran represented that as a result of the fire, all equipment was lost and personnel left the company.
- Owner of building where Corcoran was leasing at the time of the fire did not have insurance and according to news reports the sprinkler system was not operational at the time of the fire.
- The market for recycling has been extremely poor with some economist describing the situation as a “collapse.” The major issues according to expert are that China stopped importing most used plastics and paper in 2017 and that the contamination levels of recyclable materials are presently too high to make recycling cost effective. For point of reference, the largest recycling hauler in the US has closed 25 % of its plants due to market issues.
- Corcoran had remained without a location for the majority of 2020 due to the loss of a lease and “issues surrounding COVID-19.”
- Recently, Corcoran has leased a new facility. To date, I have been unable to confirm that the address for this new facility.

Searches regarding Corcoran have been regularly run and there has been contact with counsel for Corcoran on a regular basis. The consistent representation is that Corcoran has been unable to offer to resolve this matter due in part to one or a combination of the following:

- the collapse of the recycling market and the continued poor outlook;
- complications from the Corcoran divorce regarding the status of the business;
- the destruction of the location of the business and all of its equipment;
- the loss of locations due to the loss of a lease; and/or
- the issues created and exasperated by the ongoing COVID-19 pandemic such as finding personnel.

During the most recent phone conversation of January 29, 2021, it was suggested that Corcoran may be in a position now to offer to resolve this matter. However, as of the writing of this letter, Counsel has not heard back with any potential or firm terms for the Committee’s consideration.

Given the facts and circumstances of this matter, the City options remain the same:

- 1.) The City could wait to see if Corcoran makes a reasonable offer to resolve this matter prior to the next committee meeting;
- 2.) The City could hire outside counsel licensed in the State of Maine to pursue action in the Bankruptcy Court with the caveat that any litigation may cause Corcoran to convert to a Chapter Seven Liquidation Bankruptcy; and/or
- 3.) The City could follow in the footsteps of Rockland, ME and consider the debt uncollectible and write-off the debt.

Our office remains available and willing to assist the Committee if it should decide to pursue either option.

Thank you for your courtesy and attention to this matter.

Respectfully yours,

Gregory T. Muller, Esquire
NH BAR #16477
City of Manchester
Office of the City Solicitor
One City Hall Plaza
Manchester, NH 03101
(603) 624-6523
(603) 624-6528 (fax)

cc. File